

May 13, 2011

TO: Teresa Parsons, SPHR
Director's Review Program Supervisor

FROM: Kris Brophy, SPHR
Director's Review Program Investigator

SUBJECT: Lynette Hill v. South Puget Sound Community College (SPSCC)
Allocation Review Request (ALLO-10-038)

Director's Determination

This position review was based on the work performed for the six-month period prior to June 24, 2010, the date SPSCC Human Resources (SPSCC-HR) received the request for a position review. As the Director's Review Investigator, I carefully considered all of the documentation in the file, the exhibits, and the verbal comments provided by both parties during the review telephone conference. Based on my review and analysis of Ms. Hill's assigned duties and responsibilities, I conclude her position is properly allocated to the Fiscal Specialist 1 classification.

Background

On June 28, 2010, SPSCC-HR received Ms. Hill's Position Review Request (PRR), asking that her position be reallocated to the Fiscal Specialist 2 classification. Ms. Hill signed the form on June 24, 2010. Ms. Hill's supervisor, Dr. David Rector, signed the form on June 25, 2010 (Exhibit B-2).

By letter dated July 27, 2010, SPSCC notified Ms. Hill that her position was properly allocated to the Fiscal Specialist 1 class (Exhibit B-1).

On August 10, 2010, the Department of Personnel received Ms. Hill's request for a Director's review of SPSCC's allocation determination (Exhibit A-1). In her letter, Ms. Hill asked that her position be reallocated to the Fiscal Specialist 2 classification.

A Director's Review conference was originally scheduled for January 5, 2011. However, the conference was rescheduled and conducted on March 10, 2011. Present during the conference were Lynette Hill; Alanna Gehr, Chief Union Steward, WFSE; Tony Jones, Council Representative, WFSE; Sheila Emery, Chief Human Resources Officer; Dr. David Rector, Dean of Student Life and Ms. Hill's supervisor; and Mr. David Kohler, Dean of Financial Services.

The parties submitted additional information during and after the review telephone conference. The last information was received on March 29, 2011. This information has been added to the record and incorporated as exhibits to the file.

Rationale for Director's Determination

The purpose of a position review is to determine which classification best describes the overall duties and responsibilities of a position. A position review is neither a measurement of the volume of work performed, nor an evaluation of the expertise with which that work is performed. A position review is a comparison of the duties and responsibilities of a particular position to the available classification specifications. This review results in a determination of the class that best describes the overall duties and responsibilities of the position. Little-Stamper v. Washington State University, PAB Case No. 3722-A2 (1994).

Duties and Responsibilities

Ms. Hill works in the Office of Student Life, providing administrative fiscal support to the Student Services Division. The focus of her position is to track the budget for the Student Services Division. In her role she develops, monitors, maintains and reports fiscal record keeping information; monitors, tracks, and reconciles budgets, handles revenues and other funds, and performs other fiscal-related activities and functions in support of the Student Services Division.

Dr. David Rector, the Dean of Student Life, is Ms. Hill's supervisor. Mr. Rector signed the PRR. Dr. Rector disagreed with portions of Ms. Hill's description of duties. His comments are noted below in italics. (Exhibit B-2, section 9)

In the PRR, Ms. Hill describes her major job duties as follows:

- 50% I maintain and implement new processes for a comprehensive fiscal record keeping system for all of Student Life funding which includes the Dean of Student Life, Director of Athletics and all Clubs and Organization for S&A funding. I review/audit fiscal operations and handling of funds and prepare specialized reports for the findings. I modify and recommend improvements for all fiscal record keeping systems. I reconcile all accounts, monitoring expenditures, budget allocations, revenue, fundraising and purchasing. I take correction [sic] action to reconcile any discrepancies [sic]. S&A Fee budget is one million for 20+ Clubs, 33+ Organizations and Athletic programs. I keep the minutes and fiscal reporting for the S&A funding process. I provide regular updates to students/advisors as requested and assisting them in understanding how to read their budget reports. Each Club can have one to 4 or more advisors as well as 6 to 40+ students depending on the size of the club. Each organization has an advisor and involves their participating students as well as the CAB and Senate.
- 20% A part of my job duties is to maintain and implement new processes for a comprehensive fiscal record keeping system. I reconcile the budgets for all of Student Services that include the Vice President, Enrollment Services, Financial Aid and Student Life. I calculate and prepare complex entries for salaries and wage, budget revisions and revenue transfers and the uploading of the budgets. I report

descrepancies [sic] found during the reconciliation process and recommend a course of action. I also reconcile all subsidiary revenue accounts and the Tech Prep Grant.

- 12% I worked with the Program Coordinator for Clubs and Organizations, Student Life Program Support Supervisor and the Dean of Student Life for the implementation of the Purchasing Card services for Student Life. I created the record keeping system for the Purchasing Card. I oversee the handling of Purchasing Cards with the Student Life Staff as well as Faculty and Staff Advisors for all Clubs and Organizations. I review/audit all internal controls to ensure the Purchasing Card is meeting OFM regulations. I train all staff and advisors concerning the Purchasing Cards guidelines and requirements. I reconcile the account each month for payment processing with the business office.
- 10% I assist in covering the front desk when staff are absent and extra assistance is needed. Provide assistance with Student Life related events and activities as needed.
- 5% I provide training in conjunction with Program Coordinator for Clubs and Organizations and Student Life Support Supervisor for Student Senate, Campus Activity Board, Student members and Advisors for Clubs and Organizations in all fiscal operations to enable them monitor and appropriately handle their S&A funding. I provide one on one training with individual advisors and students as needed.
- 3% For the Campus bookstore I prepare specialized reports such as a trial balance and the yearly financial statements. Upon request I have reviewed/audited the accounts receivables and the vending accounts.

In his comments, Dr. Rector clarified the bookstore became a part of Student Services in July 2009. In the past the business office completed the yearly financial statements. The business office showed Ms. Hill how to complete the yearly financial statements, so that she would be able to complete them in the future. Dr. Rector stated during the conference that at the time relevant to this review, it was not determined whether or not Ms. Hill would complete the financial statements or review the bookstore receivables and vending accounts in the future.

Summary of Ms. Hill's Perspective

Ms. Hill asserts she works under general direction performing a variety of complex and varied fiscal administrative support functions including analyzing and developing budgets for grants, state funds, and/or program funds, and establishing and maintaining comprehensive fiscal recordkeeping systems.

Ms. Hill asserts she conducts complex technical fiscal analysis on the entire Student Services Department so that administrators know the current status of their budgets and have the ability to make accurate decisions regarding spending. She asserts the comprehensive record keeping systems she is responsible for developing and maintaining, provide a variety of functions within the system including creating and revising budgets and making revenue and expense transfers. She asserts she uses the information to analyze

lapsed salaries and revisions are done for terminations and new hires. She asserts some funding is earmarked for specific spending and throughout the year additional funding sources are created which are added to the original budget.

In total, Ms. Hill contends the Fiscal Specialist 2 is the appropriate classification for her position.

Summary of SPSCC's Reasoning

SPSCC asserts Ms. Hill's position fits the Fiscal Specialist 1 class as the majority of her duties are more technical in nature (i.e. reconciling accounts, monitoring expenditures) rather than identifying trends and expenditure projections and performing a variety of other complex and varied fiscal administrative support functions at the Fiscal Analyst 2 level. SPSCC asserts Ms. Hill does not analyze expenditures to project future budget needs nor does she provide this analysis for a fiscal operation.

SPSCC asserts Ms. Hill performs fiscal support in the areas of budget maintenance and expenditure control a majority of her time. The College asserts Ms. Hill uses established Excel spreadsheets to record and track expenditures. She does not make decisions regarding how or where to spend money. Ms. Hill does not establish or maintain a comprehensive fiscal recordkeeping system. She does not make budget/funding recommendations. SPSCC asserts she reconciles a high number of budgets but there is little diversity in the requirements.

The College contends the policies and procedures for the P-Card are well established and utilized college wide. The Purchasing Officer for the college is ultimately responsible for all training and administration of the P-Card.

SPSCC acknowledges Ms. Hill is a valued employee and performs her duties well. However, based on the overall duties and responsibilities assigned to Ms. Hill's position, SPSCC believes the Fiscal Specialist 1 classification is the proper allocation for her position (Exhibit B-6.)

Comparison of Duties to Class Specifications

When comparing the assignment of work and level of responsibility to the available class specifications, the class series concept (if one exists) followed by definition and distinguishing characteristics are primary considerations. While examples of typical work identified in a class specification do not form the basis for an allocation, they lend support to the work envisioned within a classification.

Comparison of Duties to the Fiscal Specialist series

The Fiscal Specialist Class Series Concept states:

Provide administrative support to administrator or manager in the area of fiscal and/or business management. Apply principles of financial management to perform such functions as record keeping, auditing, analysis, budgeting, payroll, travel, purchasing and other types of fiscal operations.

Ms. Hill's position provides administrative fiscal management support to an administrator within the Student Services Division and should therefore be allocated to a class within the Fiscal Specialist series.

Comparison of Duties to Fiscal Specialist 2

The Definition for Fiscal Specialist 2 (FSS 2) states:

Perform complex technical fiscal analysis and financial reporting including analysis, planning, interpreting and review of a fiscal operation involving an overlap or combination of disciplines.

The Distinguishing Characteristics for this class state:

Under general direction, perform a variety of complex and varied fiscal administrative support functions such as analyzing and developing budgets for grants, contracts, state funds, and/or program funds, establishing and maintaining comprehensive fiscal recordkeeping systems, analyzing, establishing and maintaining cost center and/or self-sustaining accounts, maintaining professional fee records, and coordinating diverse unit-wide fiscal support functions such as payroll, travel reimbursement, purchasing and fiscal planning. Positions at this level typically function in support of units with diverse activities such as research, teaching, patient care, and community service programs.

Ms. Hill's duties and responsibilities do not fully reach the requirements of this class of providing complex and varied technical fiscal analysis and financial reporting functions. Her duties do not involve the complexity and level of analysis, planning, interpreting and review of a fiscal operation involving an overlap or combination of disciplines as required by this class. The focus of her position, and the majority of her duties as a whole, involves providing technical fiscal support monitoring, maintaining, and reconciling the Student Services Division's budget.

Dave Kohler, Dean of Financial Services stated during the review conference that the Business Office (i.e. Budget Director and staff) has responsibility for developing the College's State-funded budgets. Budgets are developed by an institution-level budget committee and the President's staff. Once completed, funds are allocated out to divisions. The business office opens the budgets and enters information into the budget manager portion of the College's HP 3000 computer system. The Business Office staff has ultimate responsibility for projecting, developing, and distributing the Student Services Division's budget; and monitoring and balancing the division's budget once funds are distributed.

Mr. Kohler stated Ms. Hill supports the budgeting process by monitoring and maintaining the Student Services budget throughout the fiscal year. Ms. Hill creates and uses Excel spreadsheets to record and track expenditures. She does not make decisions regarding how or where to spend money. She does not have responsibility for projecting or making Division-level budget recommendations.

In addition, Mr. Kohler stated Student Services receives money from student tuition which is divided out for student activities as well as funds from students as they participate in various student activities. A separate Student Services ("Services and Activities" (S&A)) budget is developed. A separate budget committee within the Student Services Division develops the sub-budgets for the student activities portion which involves establishing a one million dollar budget for funding student activities.

Ms. Hill participates in that process by preparing minutes for the meetings during the budget development process. She does not have responsibility for projecting, analyzing or developing the S&A budget. When the S&A budget committee (comprised of staff and students) determines funding, Ms. Hill inputs the funding information into an Excel spreadsheet to track and monitor expenditures. Ms. Hill maintains a record keeping system for recording budget transactions, and monitors and reconciles a large number of S&A budgets; however the scope of this work does not reach this class of developing and maintaining multiple record-keeping and reporting systems for varied and complex sources of funding.

In total, Ms. Hill does not analyze expenditures to project future budget needs nor does she provide the level of analysis for a fiscal operation at the level anticipated by this class. Ms. Hill develops and uses established spreadsheets to record and track budget and revenue expenditures. While she notifies administrators of revenues, expenditures, and budget status, she does not make decisions regarding how or where to allocate or spend money.

Although examples of typical work identified in a class specification do not form the basis for an allocation, they lend support to the work envisioned within a classification. The FSS 2 typical work statements include the following:

- Forecast fiscal needs/commitments; develop long-term planning documents; participate in the planning of new programs by conducting analysis of unit needs and resources and making revenue projections;
- Consult with funding agencies to resolve problems and/or obtain approval for deviation from authorized procedures or expenditures;
- Prepare specialized reports; conduct special studies to research and/or justify fiscal requests/needs;
- Evaluate unit programs through comparison of actual performance with budgeted/planned objectives; research and determine causative factors in expenditure trends; formulate and recommend corrective action;

- Analyze, modify and recommend improvements in subsidiary and general fiscal recordkeeping systems; apply knowledge of accounts and program relationships, data flow, audit trails and internal controls to design and implement financial data systems;
- Select, develop, implement and/or modify manual or automated fiscal reporting/tracking systems to address specific unit needs;

Ms. Hill's duties do not reach this overall level of responsibility. Ms. Hill does not have responsibility for forecasting fiscal needs or developing long-term planning documents. She does not participate in the planning of new programs by conducting analysis of unit needs and resources and making revenue projections. She does not prepare specialized reports; conduct special studies to research and/or justify fiscal requests/needs. She does not analyze, modify and recommend improvements in subsidiary and general fiscal recordkeeping systems. She is not required to apply knowledge of accounts and program relationships, data flow, audit trails and internal controls to design and implement financial data systems.

While Ms. Hill tracks and reports expenditures, she does not have responsibility for evaluating and comparing unit program expenditures to actual performance with budgeted/planned objectives to research and determine causative factors in expenditure trends or formulate and recommend corrective action as part of the budgeting process for the Student Services Division.

In total, her position does not reach the overall level of complexity required at the FSS 2 level. Therefore, the FSS 2 is not the best classification for the duties and responsibilities assigned to her position.

Comparison of duties to Fiscal Support Specialist 1

The Definition for Fiscal Support Specialist 1 states:

Provide fiscal support in areas such as budget maintenance, payroll, purchasing, travel, expenditure control and/or fiscal analysis.

The Distinguishing Characteristics state:

Under general supervision perform one or more fiscal administrative support functions for a department, research center or other organizational unit such as establishing and maintaining a comprehensive system for recording fiscal activity, coordinating purchasing functions and expenditure control, coordinating payroll/personnel recordkeeping functions, or maintaining revenue account records. Exercise independent judgment in interpreting and applying rules and regulations to resolve problems; independently advise principal investigators, staff and administrators regarding applicable policy and procedures; select/recommend

alternative courses of action. Incumbents use established procedures in recording, summarizing and reporting fiscal activity.

Ms. Hill's overall level of responsibility meets the Definition and Distinguishing Characteristics of this class. Ms. Hill works under general supervision and independently provides budget maintenance fiscal support to the Student Services Division.

She works under general supervision, performing fiscal administrative support functions for a division, including maintaining and recording budget fiscal activity which includes revenue and expenditure control. She exercises independent judgment in interpreting and applying rules and regulations to resolve problems; independently advises staff and administrators regarding applicable budget fiscal policies and procedures. She uses established procedures in recording, summarizing and reporting fiscal activity related to the division's budget.

As stated earlier, while typical work statements do not form the basis for an allocation, they lend support to the work envisioned within a classification. The FSS 1 typical work statements include the following:

- Maintain and modify fiscal record keeping systems, databases, and spreadsheets; review fiscal records; identify trends; assist in formulating corrective action;
- Maintain a record keeping system for recording budget transactions; review budget reports, verify accuracy and take corrective action if necessary; reconcile budget status reports and prepare expenditure projections; notify appropriate individual of any projected or actual over- or under-expenditures;
- Prepare, compile and provide fiscal reports such as year end reports, budgetary reports, and auditing reports;
- Assist with the development of budgets for grant or program requests; may consult with funding agencies to resolve problems and interpret guidelines;

Ms. Hill position's duties align with several typical work statements including maintaining and modifying fiscal record keeping databases and spreadsheets; reviewing fiscal records and assists administrators in formulating corrective action for the Student Services Division and S&A budgets and accounts. She maintains a record keeping system for recording budget transactions; reviews and assists in preparing data for monthly budget reports. She verifies accuracy and recommends corrective action to administrators and managers if necessary. She reconciles budgets and prepares expenditure projections. She notifies appropriate administrators of any projected or actual over- or under-expenditures. She reviews and approves revenues and expenditures to proper S&A sub-budgets and budget codes to ensure compliance with departmental and institutional policies, rules and

regulations. In addition, she assists in preparing, compiling, providing and preparing year end budget reports.

It is clear Ms. Hill is a valued employee. A position's allocation, however, is not based on an evaluation of performance or an individual's ability to perform higher-level work. Rather, it is based on the majority of work assigned to a position. In this case, the Fiscal Support Specialist 1 classification best describes the overall scope of duties and responsibilities assigned to Ms. Hill's position.

Appeal Rights

RCW 41.06.170 governs the right to appeal. RCW 41.06.170(4) provides, in relevant part, the following:

An employee incumbent in a position at the time of its allocation or reallocation, or the agency utilizing the position, may appeal the allocation or reallocation to . . . the Washington personnel resources board Notice of such appeal must be filed in writing within thirty days of the action from which appeal is taken.

The mailing address for the Personnel Resources Board (PRB) is P.O. Box 40911, Olympia, Washington, 98504-0911. The PRB Office is located at 600 South Franklin, Olympia, Washington. The main telephone number is (360) 664-0388, and the fax number is (360) 753-0139.

If no further action is taken, the Director's determination becomes final.

c: Lynette Hill, DOL
Tony Jones, WFSE
Sheila Emery, SPSCC
Lisa Skriletz, DOP

Enclosure: List of Exhibits

Lynette Hill v. South Puget Sound Community College
ALLO-10-038

List of Exhibits

A. Lynette Hill Exhibits

1. Lynette Hill's Request for Director's Review form, received August 10, 2010.
2. Letter of appeal from Lynette Hill dated August 10, 2010.
3. Spreadsheet showing S&A budgeted v. actual expenditures.
4. Student Services Accounts spreadsheet dated March 15, 2010.
5. Spreadsheet titled, "Student Life 2008-2009 Fiscal close".
6. PowerPoint slide presentation titled, "2010-2011 Budget Forms Training – *What Form Do I Need?*"
7. Email from Lynette Hill to Bryce Winkleman regarding vending account with attachments. (5 pages)
8. Student Life Organizational Chart, dated 5-21-2010.
9. Student Services Organizational Chart dated 1/5/2011.
10. Email from Lynette Hill to Dave Rector, July 2010, regarding S&A budget change.
11. Spreadsheet titled, "2010-2011 VP Budget". (Updated 6-7-10 by Lynette Hill)
12. Spreadsheet titled, "Enrollment Services, 2010-2011".
13. Letter from Lynette Hill to Kris Brophy dated March 23, 2009 responding to Sheila Emery's post-review conference letter (i.e. B6). (With attachments – 6 pages)

B. South Puget Sound Community College Exhibits

September 10, 2010 cover letter with list of exhibits from Lynn Dignan with attachments:

1. Allocation Determination letter from Sheila Emery to Lynette Hill dated July 27, 2010.
2. Position Review Request Form for Lynette Hill signed June 24, 2010 and received by SPSCC-HR June 28, 2010.
3. Email to Lynette Hill from Sheila Emery dated July 15, 2010.
4. Email to Kari Lade from Sheila Emery dated July 15, 2010.
5. Email from Kari Lade to Sheila Emery dated July 19, 2010.
6. Position statement summation letter from Sheila Emery to Kris Brophy dated March 15, 2011.

C. Director's exhibits

1. DOP Class Specification for Fiscal Specialist 1 (151E).
2. DOP Class Specification for Fiscal Specialist 2 (1151F).